

APPLICANT RECORD-KEEPING GUIDELINES

GENERAL INFORMATION:

It is important that you accurately document the expenses incurred during a Public Assistance or Fire Management Assistance Grant Program event. In the event that a federal declaration occurs, accurate documentation will help you to:

- * Identify and recover all eligible costs incurred during the incident period.
- * Provide the information needed for the FEMA/State team to prepare the Project Worksheet.
- * Have source documents and summaries readily available for validation by the FEMA/State team.
- * Provide a brief narrative describing the eligible work performed by the applicant.
- * Be prepared for future audits or other financial reviews.

FORMS AND REPORTS:

While there are many ways to organize records, it is important that the information is readily available and in a useable format; i.e., spreadsheets, invoices, financial reports, etc. FEMA has a set of five summary record forms that an applicant may use to report and summarize their costs. If your agency has similar reports or forms, it is not necessary to use the FEMA forms. The state Emergency Management Division (EMD), Public Assistance Program, can provide these forms. The forms are also available on EMD's web site.

The FEMA summary record forms are:

- 1) **Force Account Labor Summary Record** (90-123) -- To record agency permanent or temporary labor costs.
- 2) **Material Summary Record** (90-124) -- Used to record the supplies and materials that is used out of stock or purchased.
- 3) **Rented Equipment Summary Record** (90-125) -- Used to record the costs of rented or leased equipment.
- 4) **Contract Work Summary Record** (90-126) -- Used to record the costs of work done by contract.
- 5) **Force Account Equipment Summary Record** (90-127) -- To record applicant-owned equipment costs.

DOCUMENTATION:

The following is a listing of the documentation the FEMA/State may review or request during the site visit, in preparation of writing the Project Worksheet(s). The Team may request additional documentation:

- 1) A sampling of your permanent or temporary staff timesheets.
- 2) 100% of your vendor/contractor invoices, vouchers, and other payment documentation.
- 3) Spreadsheets or reports to verify the accounting of timesheets, invoices, and other documentation.
- 4) The team may request additional documentation such as time reports, vehicle records, purchase receipts, etc.
- 5) Definitions of personnel classification groups, i.e.: permanent, seasonal, career, and temporary labor. A Benefit Calculation Worksheet is required for each personnel classification if benefits are claimed.
- 6) Copies of personnel policies or union contracts that document provisions for overtime, exchange time, or other overtime benefits.
- 7) Samples of contracts, cooperative agreements, and mutual aid or cost-share agreements.
- 8) A map of the damage area showing agency jurisdiction.

Documentation required for Donated Resources:

- 1) Sign-in and sign-out logs showing the name, dates and hours of service, and the work each person performed.
- 2) Call or dispatch logs in lieu of sign-in/sign-out logs.
- 3) For donated supplies or equipment, an invoice or letter from the vendor or other party showing the date of use and customary charges for the resource.
- 4) For personnel - a copy of an invoice or letter from the providing organization that shows the cost for the use of the organization's personnel, or a personnel/payroll pay schedule that lists like or similar work performed in your agency.